

**AMENDMENTS TO THE CLAIMS:**

(1) Please cancel claims 1-7 without prejudice or disclaimer of the subject matter thereof.

(2) Please add new claims 8-27.

Claims 1-7 (Cancelled).

Claim 8 (New): A wall panel having at least four edges and comprised of at least two primary layers comprised of a fiberglass mesh disposed in a mix and at least one secondary layer of lightweight material disposed between said primary layers.

Claim 9 (New): The wall panel of claim 8 wherein there are two said primary layers, a first primary layer forming a front of said wall panel and a second primary layer forming a back of said wall panel, further comprising a single said secondary layer disposed between said primary layers, thereby providing a modular wall panel.

Claim 10 (New): The wall panel of claim 8 wherein there are three said primary layers, a first primary layer forming a front of said wall panel, a second said primary layer forming a central layer, and a third primary layer forming a back of said wall panel, further comprising two said secondary layers disposed between said primary layers, thereby providing a modular wall panel.

Claim 11 (New): The wall panel of claim 8 wherein said mix is selected from the group consisting of fine sand and gypsum; pure gypsum; and fine sand and cement, for building construction.

Claim 12 (New): The wall panel of claim 8 wherein said lightweight material is polystyrene foam.

Claim 13 (New): The wall panel of claim 8 wherein said primary layers are comprised of 10% to 30% by weight fine sand with a grain size between 0.25 and 1.5mm.

Claim 14 (New): The wall panel of claim 10 wherein said primary layers are between 8 and 12mm thick.

Claim 15 (New): The wall panel of claim 10 wherein said fiberglass mesh has an eyelet size between 3mm by 3mm and 5mm by 5mm.

Claim 16 (New): The wall panel of claim 10 wherein said central layer extends beyond one edge of said panel, thereby forming a tongue.

Claim 17 (New): The wall panel of claim 16 wherein said central layer is recessed along a side of said panel thereby forming a groove adapted to receive said tongue, such that a close-fitting joint is formed between adjacent, installed said panels.

Claim 18 (New): The wall panel of claim 17 wherein said fiberglass mesh extends from all four edges of said panel.

Claim 19 (New): The wall panel of claim 17 wherein said tongue and said groove have sides substantially perpendicular to said edge and are thereby adapted to connect in a tight fitting manner.

Claim 20 (New): The wall panel of claim 18 wherein said fiberglass mesh extends between 15 mm and 35mm from a left and right edge of said panel, and between 30mm and 60mm from a top and bottom of said panel, thereby providing structural support to said joints.

Claim 21 (New): The wall panel of claim 8 wherein said panel is adapted for installation as an external wall panel with an interior face suitable for supporting hanging items and paint or wall paper.

Claim 22 (New): The wall panel of claim 8 wherein said mix comprises between 0.15% and 0.3% methylcellulose ether and between 0.5% and 1.5% redispersable powder which is a combination of the chemical additives of: vinyl acetate; ethylene copolymer; ethylene; vinyl laurate; and vinyl chloride terpolymer are components of said mix.

Claim 23 (New): The wall panel of claim 18 wherein said fiberglass mesh is adapted to overlap said fiberglass mesh extending from other wall panels during installation.

Claim 24 (New): The wall panel of claim 23 wherein a plurality of said panels are attached to each other by said tongue and groove edges interlocking and being reinforced by said overlapping fiberglass mesh thereby forming a continuous, seamless wall which is load bearing, fire resistant, and soundproof.

Claim 25 (New): The wall panel of claim 8 wherein there are four said primary layers, a first primary layer forming a front of said wall panel, a second and the third primary layers forming the intermediate central layers, a fourth primary layer forming a back of said wall panel, further comprising three said secondary layers disposed between said four primary layers, thereby providing a modular wall panel.

Claim 26 (New): A method of building a wall from modular wall panels having a fiberglass mesh extending beyond all four edges of said panel, a tongue extending from one side edge and a groove in the opposite side edge, comprising the steps of:

- a) inserting a tongue of a second panel in a groove of a first panel and overlapping the fiberglass mesh of the two panels thereby creating a joint;
- b) fixing the two said fiberglass mesh together;
- c) covering said joint with joint filler of the same materials; and
- d) repeating steps (a) to (c) to create a wall.

Claim 27 (New): The method of claim 26 comprising the additional steps of affixing said fiberglass mesh extending from a bottom edge of said panel to the top of the connecting panel below or to a floor, and affixing said fiberglass mesh extending from a top edge of said panel to the bottom of the connecting panel above or to a ceiling.